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January 16, 2021

**VIA ELECTRONIC AND U.S. MAIL**

Hon. Andrew L. Carter  
United States District Court  
Southern District of New York  
40 Foley Square, Room 435  
New York, New York 10007  
email: [ALCarterNYSDChambers@nysd.uscourts.gov](mailto:ALCarterNYSDChambers@nysd.uscourts.gov)

**RE: Manchanda v. Internal Revenue Service et al  
Index No 1:20-CV-10745 (ALC)  
Plaintiff's Request For A Pre-Motion Conference**

Dear Judge Carter:

As the Honorable Court is undoubtedly aware, we have been peppered with incessant, constant, day and night and weekends phone calls at our law office, home office, cell phones, text messages, emails at the office and at home, even as recently as yesterday night at 5:23 PM at home, then 5:24 PM on my cell phone, etc, coupled with countless pieces of mail, packages, faxes, and other bombarding written correspondence, often from blocked telephone numbers from people purporting to be either working for the Internal Revenue Service or Private Collections Agencies ("PCAs") who use profanity, threats, aggravated harassment, mockery, ignore our repeated written instructions to cease and desist, who parrot word for word and know even more than we do about what our purported liens and levies are, our taxes currently owed, or tax information hitherto never made available to the public, speaking to anyone who would listen as to our most private of private tax return and information matters, such as our receptionists, secretaries, employees, random contractors, neighbors, etc.

This is especially strange, since as we advised this court repeatedly, we have upon information and belief "Doubt as to Liability" and "Doubt as to Collectibility" Offers in Compromise pending with the Defendants, which by federal statute (analogous to a Bankruptcy Stay) mandates that all collections, liens, levies, enforcement, abuse, threats, and aggravated harassment activity completely and totally cease, and desist.

As we have painstakingly described in our Complaint, as well as within our detailed Exhibits and Plaintiff Reply Memorandum of Law to Defendants Memorandum of Law in Opposition to Preliminary injunction, this torture has now increased steadily, and become much worse since the Coronavirus Pandemic began, and has been going on in one shape or form, since at least 2008 when the economy first crashed during the former President George W. Bush administration, when we went from nearly 20 employees to a handful overnight, but were left and saddled with a tax bill that reflected a mid-size bustling law firm company, relative to a solo practice, overnight.

And while the Bankruptcy Court in the Southern District of New York was able to see this and grant us relief/discharge for our company in 2012 (11-15837-SMB) and personal in 2014 (13-12880-MG), and the NYS and NYC Taxation Authorities after having seen our evidence, financials and yearly pleadings, settled with us our outstanding tax liability two years ago, the Defendants instead continued to use trickery, manipulation, dishonesty, retaliation, subterfuge, threats, aggravated harassment, extortion, sabotage, outright deception, incompetence, and sloth to dishonestly and markedly increase our original tax debt with draconian penalties, fees, and assessments, all the while never letting us even know what we owed even when we asked repeatedly in writing, how much if any that we owed, year after year, since 2008, for nearly 15 years, whether our offers in compromise were pending, and other such illegal and dishonest tactics in violation of federal, state, and local law.

To that end, and based on the above recent misconduct even after the duly filed and served instant federal lawsuit in this Court, we request a Pre-Motion Conference for Leave to File for a Motion for Sanctions/Contempt against the Defendants, who are acting in open defiance and disrespect of this Honorable Court and their own IRS policies, regulations, and statutes.

We believe that we might be able, at the motion conference, to resolve a number of issues as to our affirmative claims by stipulation which may reduce or eliminate the need for motion practice by our adversaries.

We look forward to the Court's advice regarding the scheduling of this conference, and thank Your Honor for his consideration.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Rahul Manchanda", written in a cursive style.

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Rahul Manchanda, Esq.

cc: Assistant U.S. Attorney Jeffrey Oestericher (via ECF)